

**EXHIBIT A**

**Schedule of Claims Subject to the Five Hundred Eighty-Fifth Omnibus Objection**

## Five Hundred Eighty-Fifth Omnibus Objection

## Exhibit A - Claims to Be Reduced and Allowed

ASSERTEDREDUCED AND ALLOWED

NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1 ANTILLES OFFICE SUPPLY PO BOX 3474 MANATÍ, PR 00674	49926	Commonwealth of Puerto Rico	503(b)(9)	\$231,092.97	Commonwealth of Puerto Rico	Unsecured	\$18,611.44

Reason: Proof of claim purports to assert liability on the basis of submitted invoice(s). Based on a declaration attesting to a reasonable review of the agency's books and records , there are no outstanding liabilities associated with invoice(s) totaling \$159,015.11 in the agency's system. Invoice(s) totaling \$28,391.13 were paid via multiple Checks between 08/24/2010 and 11/02/2016. For the remaining amount, claimant asserted administrative priority under 11 U.S.C. §503(b)(9), but goods listed on proof of claim were received outside of the prescribed 20-day receipt period under 11 U.S.C. §503(b)(9) and thus not entitled to administrative priority. Accordingly, the Claim should be reduced, reclassified as a general unsecured claim, and allowed in the amount of \$18,611.44, as set forth in the column titled "Reduced and Allowed," such amount fully liquidates the Claim.

Claim #49926 also contained on Exhibit A to the 391st Omnibus Claims Objection for Modified Claims

2 AT&T MOBILITY, LLC C. NICOLE GLADDEN MATTHEWS, ESQ. ASSISTANT VICE PRESIDENT - SENIOR LEGAL COUNSEL 15 E. MIDLAND AVENUE PARAMUS, NJ 07652	27678	Commonwealth of Puerto Rico	Unsecured	\$94,410.04*	Commonwealth of Puerto Rico	Unsecured	\$23,823.95
---	-------	-----------------------------	-----------	--------------	-----------------------------	-----------	-------------

Reason: Proof of claim purports to assert liability on the basis of submitted invoice(s). Based on a declaration attesting to a reasonable review of the agencies' books and records , there are no outstanding liabilities associated with invoice(s) totaling \$7,430.14 in the agencies' system. Invoice(s) totaling \$4,957.35 were paid via Checks 1610, 1710, 029759, 029829, 164931, 154182, and 160940 between 05/11/2017 and 07/25/2017. Invoice(s) totaling \$41,929.77 fail to provide a basis for asserting a claim against the Commonwealth of Puerto Rico. A portion of the claim asserts liabilities between Claimant and Car Accident Compensation Administration, Health Insurance Administration, Economic Development Bank, Medical Center, Puerto Rico Corporation for Public Broadcasting, Corporation for the Supervision and Insurance of Cooperatives, and University of Puerto Rico, which are not part of the Title III proceedings. Claimant also purports to assert liabilities associated with the Commonwealth of Puerto Rico totaling \$1,817.52, but fails to provide any basis or supporting documentation for asserting a claim against the Commonwealth of Puerto Rico, such that the Debtors are unable to determine whether claimant has a valid claim against the Commonwealth of Puerto Rico or any of the other Title III debtors. The creditor asserted outstanding invoices with the Department of Correction and Rehabilitation (DCR) totaling \$14,110.63. Subsequent to filing the claim, the creditor sent DCR an email on 11/13/2019 confirming that the agency did not have any unpaid invoices. According to the books and records of the Commonwealth of Puerto Rico, invoices totaling \$340.68 were associated with amounts that were outside of the approved contract, where no contract was in place, or where the invoices were never received and therefore are not due and owed by the Commonwealth agency asserted . The Proof of Claim, documents attached to the Proof of Claim, and/or additional documentation received from the Claimant and/or the Puerto Rico Fiscal Agency and Financial Advisory Authority supports a total of only \$23,823.95 for the Claim. Accordingly, the Claim should be reduced to \$23,823.95 and allowed, as set forth in the column titled "Reduced and Allowed," such amount fully liquidates the Claim.

## Five Hundred Eighty-Fifth Omnibus Objection

## Exhibit A - Claims to Be Reduced and Allowed

ASSERTEDREDUCED AND ALLOWED

NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
3 BEC CO. INC. D/B/A EMPACADORA HILL BROTHERS FERREIRA CINTRÓN LAW OFFICES, P.S.C. PMB 274,405 ESMERALDA AVENUE, SUITE 2 GUAYNABO, PR 00969	5240	Commonwealth of Puerto Rico	Secured	\$190,176.18	Commonwealth of Puerto Rico	Secured	\$53,534.24
Reason: Proof of claim purports to assert liability on the basis of submitted invoice(s). Based on a declaration attesting to a reasonable review of the agency's books and records , there are no outstanding liabilities associated with invoice(s) totaling \$117,933.10 in the agency's system. Invoice(s) totaling \$18,708.84 were paid via Checks 1401008865 and 1401009195 on 3/19/2018 and 6/7/2018. The Proof of Claim, documents attached to the Proof of Claim, and/or additional documentation received from the Claimant and/or the Puerto Rico Fiscal Agency and Financial Advisory Authority supports a total of only \$53,534.24 for the Claim. Accordingly, the Claim should be reduced to \$53,534.24 and allowed, as set forth in the column titled "Reduced and Allowed," such amount fully liquidates the Claim.							
4 C E & L FIRE EXTINGUISHERS PO BOX 3092 BAYAMON, PR 00960	12278	Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	\$512.35
Reason: Proof of claim purports to assert liability on the basis of submitted invoice(s). Based on a declaration attesting to a reasonable review of the agency's books and records , there are no outstanding liabilities associated with invoice(s) totaling \$6,995.00 in the agency's system. Invoice(s) totaling \$692.50 were paid via Check 00215129 on 6/8/2018. The Proof of Claim, documents attached to the Proof of Claim, and/or additional documentation received from the Claimant and/or the Puerto Rico Fiscal Agency and Financial Advisory Authority supports a total of only \$512.35 for the Claim. Accordingly, the Claim should be reduced to \$512.35 and allowed, as set forth in the column titled "Reduced and Allowed," such amount fully liquidates the Claim.							
5 CARIBBEAN RESTAURANTS, LLC PO BOX 36999 SAN JUAN, PR 00936-6999	23283	Commonwealth of Puerto Rico	Unsecured	\$192,425.88	Commonwealth of Puerto Rico	Unsecured	\$17,158.94
Reason: Proof of claim purports to assert liability on the basis of submitted invoice(s). Based on a declaration attesting to a reasonable review of the agency's books and records , there are no outstanding liabilities associated with invoice(s) totaling \$120,078.12 in the agency's system. Invoice(s) totaling \$55,188.82 were paid via EFTs 00083203 and 00091967 on 6/8/2018 and 7/25/2018. The Proof of Claim, documents attached to the Proof of Claim, and/or additional documentation received from the Claimant and/or the Puerto Rico Fiscal Agency and Financial Advisory Authority supports a total of only \$17,158.94 for the Claim. Accordingly, the Claim should be reduced to \$17,158.94 and allowed, as set forth in the column titled "Reduced and Allowed," such amount fully liquidates the Claim.							

## Five Hundred Eighty-Fifth Omnibus Objection

## Exhibit A - Claims to Be Reduced and Allowed

ASSERTEDREDUCED AND ALLOWED

NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
6 CITY STATIONERY INC PO BOX 9239 CAGUAS, PR 00726	19590	Commonwealth of Puerto Rico	Unsecured	\$86,755.78	Commonwealth of Puerto Rico	Unsecured	\$11,055.62

Reason: Proof of claim purports to assert liability on the basis of submitted invoice(s). Based on a declaration attesting to a reasonable review of the agencies' books and records , there are no outstanding liabilities associated with invoice(s) totaling \$47,569.78 in the agencies' system. Invoice(s) totaling \$646.00 were withheld for taxes. Invoice(s) totaling \$2,044.00 fail to provide a basis for asserting a claim against the Commonwealth of Puerto Rico . A portion of the claim asserts liabilities between Claimant and University of Puerto Rico , which is not part of the Title III proceedings. Claimant also purports to assert liabilities associated with the Commonwealth of Puerto Rico totaling \$24,623.98, but fails to provide any basis or supporting documentation for asserting a claim against the Commonwealth of Puerto Rico , such that the Debtors are unable to determine whether claimant has a valid claim against Commonwealth of Puerto Rico or any of the other Title III debtors. The Proof of Claim, documents attached to the Proof of Claim, and/or additional documentation received from the Claimant and/or the Puerto Rico Fiscal Agency and Financial Advisory Authority supports a total of only \$11,055.62 for the Claim. Accordingly, the Claim should be reduced to \$11,055.62 and allowed, as set forth in the column titled "Reduced and Allowed," such amount fully liquidates the Claim.

Claim #19590 also contained on Exhibit A to the 372nd Omnibus Claims Objection for Modified Claims

7 CONSOLIDATED TELECOM OF PUERTO RICO,LLC D/B/A CONSO TEL OF PUERTO RICO,LLC RODRIGUEZ-MARXUACH, PSC P.O.BOX 16636 SAN JUAN, PR 00908-6636	26391	Commonwealth of Puerto Rico	Unsecured	\$149,593.29	Commonwealth of Puerto Rico	Unsecured	\$3,821.99
---	-------	-----------------------------	-----------	--------------	-----------------------------	-----------	------------

Reason: Proof of claim purports to assert liability on the basis of submitted invoice(s). Based on a declaration attesting to a reasonable review of the agency's books and records , the Debtors believe the creditor is only entitled to \$3,821.99 for the remaining invoices. Accordingly, the Claim should be reduced to \$3,821.99 and allowed, as set forth in the column titled "Reduced and Allowed," such amount fully liquidates the Claim.

Claim #26391 also contained on Exhibit A to the 391st Omnibus Claims Objection for Modified Claims

## Five Hundred Eighty-Fifth Omnibus Objection

## Exhibit A - Claims to Be Reduced and Allowed

ASSERTEDREDUCED AND ALLOWED

NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
8 CONSOLIDATED WASTE SERVICES P.O. BOX 1322 GURABO, PR 00778	23140	Commonwealth of Puerto Rico	Unsecured	\$37,367.54	Commonwealth of Puerto Rico	Unsecured	\$20,741.46
Reason: The support provided for the claim contained invoices in excess of the total claimed amount as reflected in Box 7 of the Proof of Claim. The Debtors reviewed all invoices included as support to the claim in order to complete a full reconciliation of the claim. Proof of claim purports to assert liability on the basis of submitted invoice(s). Based on a declaration attesting to a reasonable review of the agency's books and records, there are no outstanding liabilities associated with invoice(s) totaling \$1,176.65 in the agency's system. Invoice(s) totaling \$1,805.00 were paid via EFTs 00071277, 00072381, 00072710, 00076496, 00079551, and 00096488 between 04/09/2018 and 08/27/2018. According to the books and records of the Commonwealth of Puerto Rico, invoices totaling \$9,150.00 were associated with amounts that were outside of the approved contract, where no contract was in place, or where the invoices were never received and therefore are not due and owed by the Commonwealth agency asserted. The creditor provided multiple duplicative invoices totaling \$15,116.00. The Proof of Claim, documents attached to the Proof of Claim, and/or additional documentation received from the Claimant and/or the Puerto Rico Fiscal Agency and Financial Advisory Authority supports a total of only \$20,741.46 for the Claim. Accordingly, the Claim should be reduced to \$20,741.46 and allowed, as set forth in the column titled "Reduced and Allowed," such amount fully liquidates the Claim.							
9 DISTRIBUIDORA BLANCO INC P.O. BOX 192672 SAN JUAN, PR 00919-2672	107701	Commonwealth of Puerto Rico	Unsecured	\$1,727,495.47	Commonwealth of Puerto Rico	Unsecured	\$15,933.38

Reason: The support provided for the claim was in excess of the total claimed amount as reflected in Box 8 of the Proof of Claim. The Debtors reviewed all invoices included as support to the claim in order to complete a full reconciliation of the claim. Proof of claim purports to assert liability on the basis of submitted invoice(s). Based on a declaration attesting to a reasonable review of the agencies' books and records, there are no outstanding liabilities associated with invoice(s) totaling \$1,292,997.74 in the agencies' system. Invoice(s) totaling \$3,601.93 were paid via Check 0000140655 on 02/08/2017 and EFTs 00018672, 00046362, and 00085172 between 02/02/2017 and 06/20/2018. Invoice(s) totaling \$10,363.69 fail to provide a basis for asserting a claim against the Commonwealth of Puerto Rico. A portion of the claim asserts liabilities between Claimant and the 911 Service Governing Board, Car Accident Compensation Administration, Land Authority, Medical Services Administration, Puerto Rico Tourism Company, and Water and Sewage Authority, which are not part of the Title III proceedings. Claimant also purports to assert liabilities associated with the Commonwealth of Puerto Rico totaling \$364,504.03, but fails to provide sufficient supporting documentation for asserting a claim against the Commonwealth of Puerto Rico, such that the Debtors are unable to determine whether claimant has a valid claim against the Commonwealth of Puerto Rico or any of the other Title III debtors. According to the books and records of the Commonwealth of Puerto Rico, invoices totaling \$38,358.76 were associated with amounts that were outside of the approved contract, where no contract was in place, or where the invoices were never received and therefore are not due and owed by the Commonwealth agency asserted. The Proof of Claim, documents attached to the Proof of Claim, and/or additional documentation received from the Claimant and/or the Puerto Rico Fiscal Agency and Financial Advisory Authority supports a total of only \$15,933.38 for the Claim. Accordingly, the Claim should be reduced to \$15,933.38 and allowed, as set forth in the column titled "Reduced and Allowed," such amount fully liquidates the Claim.

Claim #107701 also contained on Exhibit A to the 391st Omnibus Claims Objection for Modified Claims. A portion of this claim has been transferred to the Puerto Rico Electric Power Authority, the Debtors' reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.

## Five Hundred Eighty-Fifth Omnibus Objection

## Exhibit A - Claims to Be Reduced and Allowed

ASSERTEDREDUCED AND ALLOWED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
10	JACQUELINE MOORE AND ASSOC. 5861 S. ALBION COURT GREENWOOD VILLAGE, CO 80121	648	Commonwealth of Puerto Rico	Unsecured	\$20,000.00	Commonwealth of Puerto Rico	Unsecured	\$14,353.85
11	O'NEILL SECURITY & CONSULTANT SERVICES, INC. PO BOX 1057 GUAYAMA, PR 00785	74306	Commonwealth of Puerto Rico	Unsecured	\$3,297,174.84	Commonwealth of Puerto Rico	Unsecured	\$2,160.00

Reason: The support provided for the claim contained invoices in excess of the total claimed amount as reflected in Box 8 of the Proof of Claim. The Debtors reviewed all invoices included as support to the claim in order to complete a full reconciliation of the claim. Proof of claim purports to assert liability on the basis of submitted invoice(s). Based on a declaration attesting to a reasonable review of the agency's books and records, there are no outstanding liabilities associated with invoice(s) totaling \$58,282.18 in the agency's system. Invoice(s) totaling \$13,454.08 were paid via Check 02775012 on 04/02/2012. The Proof of Claim, documents attached to the Proof of Claim, and/or additional documentation received from the Claimant and/or the Puerto Rico Fiscal Agency and Financial Advisory Authority supports a total of only \$14,353.85 for the Claim. Accordingly, the Claim should be reduced to \$14,353.85 and allowed, as set forth in the column titled "Reduced and Allowed," such amount fully liquidates the Claim.

Reason: According to evidence provided by the creditor in response to our standard additional data mailing request, invoice(s) totaling \$2,359,648.44 were paid as of 02/19/2019. Proof of claim purports to assert liability on the basis of submitted invoice(s). Based on a declaration attesting to a reasonable review of the agencies' books and records, there are no outstanding liabilities associated with invoice(s) totaling \$65,158.99 in the agencies' system. Invoice(s) totaling \$60,161.92 were paid via Check 63230 on 11/14/2017. Invoice(s) totaling \$809,690.69 fail to provide a basis for asserting a claim against the Commonwealth of Puerto Rico. A portion of the claim asserts liabilities between Claimant and Puerto Rico Tourism Company, Puerto Rico Corporation for Public Broadcasting, Municipality of Caguas, Municipality of Maunabo, Medical Sciences Campus, and University of Puerto Rico, which are not part of the Title III proceedings. Claimant also purports to assert liabilities associated with the Commonwealth of Puerto Rico totaling \$354.80, but fails to provide any basis or supporting documentation for asserting a claim against the Commonwealth of Puerto Rico, such that the Debtors are unable to determine whether claimant has a valid claim against the Commonwealth of Puerto Rico or any of the other Title III debtors. The Proof of Claim, documents attached to the Proof of Claim, and/or additional documentation received from the Claimant and/or the Puerto Rico Fiscal Agency and Financial Advisory Authority supports a total of only \$2,160.00 for the Claim. Accordingly, the Claim should be reduced to \$2,160.00 and allowed, as set forth in the column titled "Reduced and Allowed," such amount fully liquidates the Claim.